5. All real and personal property of every public library.

6. Each and every income which shall not exceed $1,000 a year, and household furniture to the value of $500. *Provided*, that no income up to the first $1,000 shall be taxed.

7. All bonds issued by the city of New Orleans for subscription to the stocks of the New Orleans, Opelousas and Great Western Railroad Company, the New Orleans, Jackson and Great Northern Railroad Company, and the Pontchartrain Railroad Company.

SEC. 41. *Be it further enacted, etc.*, That the owner or holder of stock in any incorporated company, taxed upon its capital, shall not be taxed as an individual for such stock; and where stocks held by the State, or by the city of New Orleans, are exempt from taxation, said exemption shall be for the benefit of said State or city, and not for the benefit of the institution of the incorporation in which said stocks are held. And any moneyed or stock corporation, deriving profit from its capital or otherwise, shall add to the dividend which shall be declared upon any stock owned by the State or city of New Orleans, a sum equal to the assessment for taxes paid upon an equal amount of the stock of such corporation, not exempt from taxation.

SEC. 42. *Be it further enacted, etc.*, That the Common Council of the City of New Orleans shall, for the purposes of this act, once, and not oftener, in each and every year, lay an equal and uniform tax upon all property, real and personal, in said city; but said tax, added to the Consolidated Loan tax, and to the Special tax for payment of the annual interest on the bonds issued by the city for subscriptions to the stocks of the New Orleans, Opelousas, and Great Western Railroad Company, the New Orleans, Jackson and Great Northern Railroad Company, and the Pontchartrain Railroad Company, shall not, in the aggregate, be more than $1 50 on $100 of valuation, except in case of invasion or insurrection; Provided, it be sufficient to pay the interest on the Consolidated debt and Railroad bonds issued by the City of New Orleans.

SEC. 43. *Be it further enacted, etc.*, That it shall be the duty of the Assessors, elected under and by virtue of this act, to meet together in the City Hall of New Orleans, on the first Monday after their election, and then and there to appoint, from among themselves, a President and Secretary, and to organize themselves into a Board for the transaction of business, to be called the Board of Assessors.

SEC. 44. *Be it further enacted, etc.*, That the Board of Assessors shall have power to adjourn, to meet again at such time and place, and from time to time, as they may think fit; and the Secretary thereof shall keep a regular book of minutes of all the proceedings thereof.

SEC. 45. *Be it further enacted, etc.*, That the Common Council shall divide the city of New Orleans into convenient Assessment Districts, not exceeding the number of Assessors elected; and shall assign to each Assessor his District.

SEC. 46. *Be it further enacted, etc.*, That it shall be the duty of the Board of Assessors, either at their first, or at any subsequent meeting, before the members thereof proceed to assess property in their respective Districts, to adopt such rules or by-laws, as may, in their opinion, be best calculated to produce equality and uniformity in the different valuations of property and assessments in the several Districts.

SEC. 47. *Be it further enacted, etc.*, That between the first Monday of January and July, in each year, the Assessors shall proceed to ascertain, by a diligent inquiry, the names of all the owners of taxable property in their respective districts, and also, all taxable property, real and personal, within the same.

SEC. 48. *Be it further enacted, etc.*, That the Assessors shall prepare assessment rolls, in which they shall set down in six separate columns;

1. In the first column, the names of all the owners of taxable property in the several districts.
2. In the second column, the quantity of real property, other than slaves, to be taxed to each person.
3. In the third column, slaves to be taxed to each person.
4. In the fourth column, the full value of such real property, including slaves.
5. In the fifth column, the full value of all the taxable personal property, except income, owned by such person, after deducting the just debts owing by him.
6. In the sixth column, the full value of the income received by such person.

For a further enumeration and classification of things subject to taxation, the Assessors, in the execution of their duties, shall use the forms and pursue the instructions which shall be transmitted to them by the Comptroller and Chairmen of the Finance Committees of the Common Council.

SEC. 49. *Be it further enacted, etc.*, That where a person is assessed as trustee, guardian and executor, administrator, tutor, curator, agent, or in the right of his wife, or in any other representative capacity, he shall be assessed as such, with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment; and he shall be assessed for the value of the real property held by him in such representative character, at the full value thereof, and for the personal property held by him in such representative character, deducting from such personal property, except income, the just debts due from him in such representative character.

SEC. 50. *Be it further enacted, etc.* That in the assessment of real property, whether vacant or occupied, it shall be the duty of the Assessors, if said property be a lot, or part of a lot, to designate the number of the lot, according to the plan of the square in which said lot or part of a lot is, together with the street on which said lot or part of a lot, fronts; if it be a square or a part of a square, to designate the streets within which said square or part of square is situated; giving, in all cases, the dimensions of said lots, parts of lots, and said squares, or parts of squares. But if it be a tract of land which is not subdivided, they shall enter on their roll the name or boundaries thereof, and certify, in said roll, that such tract is not subdivided, giving, in all cases, the dimensions of said tract.

SEC. 51. *Be it further enacted, etc.*, That whenever it shall be deemed necessary by the Assessors to have an actual survey made, to ascertain the quantity of any lot, square, or tract of ground, or of any part of a lot, square, or tract of ground, they shall notify the city Surveyor thereof; and he shall cause the necessary surveys to be made.

SEC. 52. *Be it further enacted, etc.* That the real and personal property of non-residents, and of persons whose names are unknown, shall be designated in the same assessment-rolls, but in a part thereof separate from the other assessments; and the Assessors shall enter upon said rolls, the quantity and character of the personal property belonging to non-residents, or to persons whose names are unknown, or the ownership of which shall be in dispute, together with the locality, and the name of the person in whose possession it may be.

SEC. 53. *Be it further enacted, etc.*, That if any person whose real or personal property is liable to taxation, shall at any time before the Assessors shall have completed their assessments, make affidavit that the value of his real property does not exceed a certain sum, to be specified in said affidavit, or that the value of personal property, except income, owned by him, after deducting his just debts, and his property invested in the stock of incorporated companies, liable under this act, to taxation on their capital, does not exceed a certain sum, to be specified in the affidavit, it shall be the duty of the Assessors to value such real or personal property, or both, as the case may be, at the sums specified in such affidavit, and no more.

SEC. 54. *Be it further enacted, etc.*, That if any trustee, guardian, executor, administrator, tutor, curator, agent, or any one in right of his wife, or any other representative capacity, shall make affidavit that the value of the real property possessed by him, or under his control, by virtue of such trust, does not exceed a certain sum, to be specified in said affidavit; or that the personal property, except income, possessed by him, or under his control by virtue of said trust, after deducting the just debts due from him, and the stock held by him in incorporated companies liable [under th]is Act to taxation, in said capacity, the As[sessors] shall, in like manner, value the same at the sum specified in said affidavit.

SEC. 55. *Be it further enacted, etc.*, That if any person, liable to taxation on his income, shall at any time before the Assessors shall have completed their assessments, make affidavit that the value of his income does not exceed a certain sum, to be specified in said affidavit, it shall be the duty of the Assessors to value said income at the sum specified in said affidavit, and no more.

SEC. 56. *Be it further enacted, etc.*, That if any person objecting to an assessment can show, by other proof than his own affidavit, to the satisfaction of the Assessors, or a majority of them, that such assessment is erroneous, the Assessors shall review and alter the same, without requiring said affidavit.

SEC. 57. *Be it further enacted, etc.*, That when any person, in possession of personal property, liable to taxation, shall make affidavit that such property, or any part thereof, specifying what part, is possessed by him as agent for the owner thereof, and shall disclose in said affidavit, the name and residence of the owner, the Assessors, if it shall appear that said owner is liable to be taxed under this act, shall not include said personal property in the assessment of the property of said possessor.

SEC. 58. *Be it further enacted, etc.*, That the affidavits specified in sections 53, 54, 55, 57, 63, 64, 66, 67, 70 and 80 of this Act, shall be made before the Assessors, or one of them, either of whom is hereby authorized to administer an oath for that purpose; and the Assessors shall cause all such affidavits to be filed in the office of the Comptroller of the city; and further, they shall make note of said affidavits upon the assessment rolls, opposite to the names of the persons making the same.

SEC. 59. *Be it further enacted, etc.*, That all real and personal property, liable to be taxed under this Act, the value of which shall not have been specified by the affidavit of the person taxed, or the value of which is not shown by other proof, to the satisfaction of the Assessors, or a majority of them, shall be estimated by the Assessors at its full value in cash.

SEC. 60. *Be it further enacted, etc.*, That every person shall be assessed in the assessment District where he resides when assessment is made, for all personal property and slaves owned by him, including all personal property and slaves in his possession, or under his control, as trustee, guardian, executor, administrator, tutor, curator, agent or in right of his wife, or in any other representative capacity; and in no case shall said property so held, under either of said trusts, be assessed against any other person, except as excepted in Section 57 of this act.

SEC. 61. *Be it further enacted, etc.*, That all [pr]operty, except slaves, shall be assessed in the as[sess]ment District where said real property lies.

[SE]C. 62. *Be it further enacted, etc.*, That all [own]ers of hotels, taverns, boarding houses, and all house-keepers, upon their being requested by [the As]sessor of the District in which said hotel, tavern, boarding house, or other house may be situated, shall give such Assessors a true account of all persons boarding, or lodging, or being tenants, or resident in such house, and their several names, if known; to the end that any such person, liable to taxation, may be assessed according to this act. And if any person, of whom such information is demanded, shall refuse to give the same, or shall wilfully give an erroneous account, such person shall forfeit and pay one hundred dollars to the city of New Orleans; which said city may sue for and recover the same, in any Court having jurisdiction thereof.

SEC. 63. *Be it further enacted, etc.*, That each and every Assessor, in order to aid him in ascertaining the taxable property within his District, may demand upon oath or affirmation, in every instance, from each and every tax-paying inhabitant of his assessment District, a list of all the objects liable to taxation by virtue of this act, in said inhabitant's possession, or under his control in any manner; and each person so required shall furnish said Assessor with an exact list of such objects of taxation in his possession or under his control, by whatever title he may hold the same; which lists the Assessor shall deposit with the assessment rolls.

SEC. 64. *Be it further enacted, etc.*, That the oath or affirmation which may be demanded by said Assessor in pursuance of the preceding section, shall be in the following words:

"I, A. B., do solemnly swear or affirm, that the foregoing list contains a correct statement of all objects of taxation, as fixed by law, whether real or personal, of which I am possessed, or have under my control, either in my own right, or as trustee, guardian, executor, administrator, tutor, curator, agent, or in any other representative capacity, and that the capital of every kind by me employed in trade, does not exceed ——— dollars, according to the assessment list which has been exhibited to me, so help me God." And no other oath shall be propounded.

SEC. 65. *Be it further enacted, etc.* That any person who shall refuse to furnish under oath or affirmation, the list of property required of him by an Assessor, in accordance with section 63 of this act, shall not be permitted to fix his, the said person's property, real or personal, by affidavit, in accordance with sections 53, 54, 55, 57 and 80 of this act.

SEC. 66. *Be it further enacted, etc.*, That in case the owner of property liable to be taxed under this act, or a trustee, guardian, executor, administrator, tutor, curator, agent, or other representative, having in his possession, or under his control, property liable to be taxed under this act, shall be absent from his domicil or place of business, when the Assessor applies for a list of said property, it shall be the duty of said Assessor to leave a written or printed notice of said application, at said domicil or place of business, with some free white person, over the age of fourteen years, requiring the attendance of said absent person at some convenient time and place, within said Assessor's Assessment District, to be designated in said notice, with his list of property as required by section 63 of this act; and in case of the failure of the person so notified, to attend at the time and place designated, he shall be considered to have refused to furnish the list required of him, within the meaning of section 65 of this act.

SEC. 67. *Be it further enacted, etc.*, That when any bond, mortgage, note, contract, account, or other demand, belonging to any person not being a resident of the city of New Orleans, shall be sent to said city for collection, or shall be deposited in said city for said purpose, said property shall be exempt from taxation; and nothing contained in this act shall be construed to render any agent of such owner liable to be assessed or taxed for said property; but every such agent shall be entitled to have any such property deducted from his assessment, upon making affidavit that said property belongs to a non-resident owner, and therein specifying his name and residence.

SEC. 68. *Be it further enacted, etc.*, That all moneyed or stock corporations, deriving a profit from their capital, or otherwise, shall, for the purposes of this act, be liable to taxation on their capital, except such corporations as are now, by their charters, exempt from the same.

SEC. 69. *Be it further enacted, etc.*, That the real estate of all incorporated companies, liable to taxation, for the purposes of this act, shall be assessed in the Assessment District in which the same shall lie, in the same manner as the real estate of individuals. All the personal estate of every incorporated company, liable to taxation on its capital, shall be assessed in the Assessment District where the principal office, or place for transacting the financial concerns of the company, shall be; or if such company have no principal office, or place for transacting its financial concerns, then in the Assessment District where the operations of said company shall be carried on.

SEC. 70. *Be it further enacted, etc.*, That the President, Cashier, Treasurer, or other public officer of every such incorporated company, shall, on or before the first day of May in each year, make and deliver to the Assessor of the Assessment District in which said company is liable to be taxed, a written statement, specifying:

1. The real estate, if any, owned by such company; the Assessment District in which the same is situated, and the sums actually paid therefor.
2. The capital stock actually paid in, and secured to be paid in, excepting therefrom the sums paid for real estate, and the amount of capital stock as may be owned by the State or by the city of New Orleans.
3. The Assessment District in which the principal office or place of transacting the financial business of such companies is situated; or, if there be no principal office, the Assessment District in which the operations are carried on, or in which it is liable to be taxed under the provisions of this act.

The statements required by this section shall be certified under the oath of the said President, or other proper officer, to be in all respects just and true.

SEC. 71. *Be it further enacted, etc.*, That if the statements above required; or either of them, shall not be furnished by any company to the Assessor of the Assessment District in which said company is liable to be taxed, within ten days after the time above provided, the company neglecting to furnish such statements, or either of them, shall forfeit to the city of New Orleans, for each statement omitted to be furnished, the sum of five hundred dollars, to be recovered before any Court having jurisdiction of the same.

SEC. 72. *Be it further enacted, etc.*, That the Assessor shall enter all incorporated companies, from which said statements shall have been received by them, and the property of said companies, and the property of all other incorporated companies, liable to taxation, in their respective Assessment Districts, in their assessment rolls, in the following manner:

1. They shall insert, in the first column of their assessment rolls, the names of each incorporated Company in their respective Assessment Districts, liable to taxation on its capital or otherwise; and under its name they shall specify the amount of its capital stock paid in, and secured to be paid in; the amount paid by said company for real estate, then belonging to said company, wherever the same may be situated; and the amount of its stock, if any, belonging to the State, or to the city of New Orleans.
2. In the second column they shall enter the quality of real estate, owned by said Company, and situated within their respective Assessment Districts; and in the third column, the actual value thereof, estimated as in other cases.
3. In the fourth column they shall enter the capital stock of every incorporated Company paid in, and secured to be paid in; after deducting the sums paid out for all the real estate of such Company, wherever situated, and then belonging to it, and the amount of stock, if any, belonging to the State, or to the city of New Orleans.

For a further enumeration and classification of property belonging to incorporated companies, and subject to taxation, the Assessors, in the execution of their duties, shall use the forms, and pursue the instructions, which shall be transmitted to them by the Comptroller and Chairmen of the Finance Committees of the Common Council.

SEC. 73. *Be it further enacted, etc.* That every Company, not incorporated in this State, and doing business in New Orleans through an agent, shall be subject to all the provisions of this act touching corporations, except that it shall not be taxed on its capital stock, but shall be taxed on all its property, real and personal, owned, held, or due, in said city.

SEC. 74. *Be it further enacted, etc.* That if any lot, square, or tract of land, or any part of a lot, square, or tract of land, or other property, shall be omitted in the assessment of one or more years, said lot, square, tract or part of a lot, square or tract, or other property, shall, when discovered, be assessed for the year or years during which it was omitted, without interest, and also for the current year.

SEC. 75. *Be it further enacted, etc.* That after the assessment rolls for all said districts shall have been completed by the Assessors for each district respectively, and before fair copies thereof are made for the inspection of the citizens of and owners of property in New Orleans, it shall be the duty of the President of said Board of Assessors to convene the members thereof; and said Board shall thereupon examine and compare the several assessment rolls, for the purpose of ascertaining whether the valuations in one Assessment District bear a just relation to the valuations in all the Assessment Districts of said city; and they may increase or diminish the aggregate valuations of real property in any district by adding or deducting such sum upon the hundred, as may, in their opinion, be necessary to produce a just relation between all valuations of real property in said city; but they shall in no instance reduce the aggregate valuation of all the Assessment Districts below the aggregate valuation thereof, as made by the Assessors of said districts respectively.

SEC. 76. *Be it further enacted, etc.*, That the Board of Assessors shall have power, by a vote of two-thirds of all the Assessors, to alter or correct any assessment by increasing or diminishing the valuation of any property, or any assessment therein contained.

SEC. 77. *Be it further enacted, etc.*, That after said assessment rolls shall have been examined and compared, or altered and corrected, as aforesaid, the same shall be returned to the Assessors of the several districts respectively, who shall cause fair copies thereof to be made and left with the Secretary of the Board of Assessors, on or before the 15th day of August in every year, and shall proceed thereupon to give notice, in the official journal of the Common Council, of their having completed such assessments.

SEC. 78. *Be it further enacted, etc.*, That such notices shall set forth that the Assessors have completed their assessment rolls, and that a copy thereof is left with the Secretary of the Board of Assessors, at some place to be specified therein, where the same may be seen and examined by any of the inhabitants of the city of New Orleans, and by any of the owners of property in said city, during thirty days; and that the Assessors will meet on a certain day at the expiration of such thirty days, and at a place to be specified in such notice, to review their assessments, on the application of any person conceiving himself aggrieved.

SEC. 79. *Be it further enacted, etc.*, That the Secretary of the Board of Assessors shall submit the assessment roll left with him, during the thir y days specified in such notice, to the inspection of all persons who shall apply for that purpose.

SEC. 80. *Be it further enacted, etc.*, That the Assessors shall meet at the time and place specified in the notice, and, on the application of any person feeling himself aggrieved by their assessment, shall review such assessment; and when the person objecting thereto shall not previously have made affidavit concerning the value of his property, pursuant to sections 53, 54, 55, 57, and 66 of this act; and shall not have refused to furnish under oath, or affirmation the list required of him by an Assessor, in accordance with section 63 of this act, the Assessor shall, on the affidavit of such person, made as provided in said sections, reduce their assessments to the sums specified in such affidavit, unless the Board of Assessors shall, by a vote of two-thirds of all the Assessors, determine otherwise.

SEC. 81. *Be it further enacted, etc.* That if no objection be made to their assessments, or immediately after the Assessors shall have disposed of the objections, the Assessors, or a majority of them, shall sign the Assessment rolls, and shall attach to each roll, a certificate in the following form, which also shall be signed by them: "We do severally certify that we have set down in the above assessment roll, all the real property situated in the Assessment District No. —, according to our best information; and that with the exception of those cases in which the value of said real property has been sworn to by the owner or possessor thereof, and not changed by us; we have estimated the value of said real property at the sums at which a majority of the Assessors have decided to be the true value thereof, and at which they would appraise the same in payment of a just debt due from a solvent debtor; and also, that said Assessment roll contains a true statement of the income, and of the aggregate amount of the taxable personal estate, exclusive of income, of each and every person named in said roll, over and above the amount of debts due from said persons respectively, and excluding such stocks as are otherwise taxable; and that with the exception of those cases in which the value of such personal estate has been sworn to by the owner or possessor, and not changed by us, we have estimated the same according to our best information and belief." And further, the Assessment rolls shall show upon their face, all changes made by the Board of Assessors in the valuation of property entered therein by the Assessors of the several Assessment Districts.

SEC. 82. *Be it further enacted, etc.*, That the rolls thus certified, shall, on or before the first day of October, in every year, be delivered by the Assessors to the Secretary of the Board of Supervisors of Assessments, who shall deliver the same to said Board of Supervisors, at their meeting on that day.

SEC. 83. *Be it further enacted, etc.*, That it shall be the duty of the Secretary of the Board of Assessors to deliver to the Board of Supervisors of Assessments, the rolls, on or before the first day of October in every year, the book of minutes of the proceedings of the Board of Assessors, and to attend before said Board of Supervisors whenever required so to do.

SEC. 84. *Be it further enacted, etc.*, That if any Assessor shall wilfully refuse, or neglect to perform any of the duties required of him by this act, he shall forfeit to the city of New Orleans the sum of $1,000, to be recovered before any Court having jurisdiction of the same.

SEC. 85. *Be it further enacted, etc.*, That if any Assessor shall neglect, or, from any cause, omit to perform his duties, the other Assessors, or either of them, shall certify to the Common Council the name of said delinquent Assessor, stating therein the cause of such omission; they shall also certify to the Board of Supervisors of Assessments with their Assessment roll, the name of such delinquent, stating therein the cause of such omission.

SEC. 86. *Be it further enacted etc.*, That whenever a vacancy shall occur in the office of Assessor, by death, removal, resignation, or otherwise, the Common Council shall fill the same by election, *viva voce*, in joint meeting.

SEC. 87. *Be it further enacted, etc.*, That the compensation to be allowed to Assessors, for their services under this act, shall be determined by the Common Council.

SEC. 88. *Be it further enacted, etc.*, That it shall be the duty of the Supervisors of Assessments to meet together in the City Hall of New Orleans on the first Monday in September, and then and there to appoint a Secretary, and to organize themselves into a Board, for the transaction of business, to be called the Board of Supervisors of Assessments.

SEC. 89. *Be it further enacted, etc.*, That the Board of Supervisors of Assessments shall have power to adjourn, to meet again, at such time and place as they may think fit; and the Secretary thereof shall keep a regular book of the minutes of all the proceedings of said Board.

SEC. 90. *Be it further enacted, etc.*, That the Board of Supervisors of Assessments shall annually, on the first Monday of October, meet at the City Hall, or at such other places and at such other times as they may find necessary, and shall examine the several Assessment rolls transmitted to them, and equalize and correct the valuations therein made, ever keeping in view the rule of valuation set forth in Section 59 of this act; they shall also ascertain whether the valuations in one Assessment District bear a just relation to the valuations in all the Assessment Districts of New Orleans; and they may diminish or increase the aggregate valuations of real property in any Assessment Districts, by adding or deducting such sum upon the hundred as may, in their opinion, be necessary to produce a just relation between all the valuations of said property in said city; but they shall, in no instance, reduce the aggregate valuations of all the Assessment Districts below the aggregate valuation thereof as made by the Assessors.

SEC. 91. *Be it further enacted, etc.*, That the Board of Supervisors of Assessments shall also make such alterations in the description of the real property of non-residents, or of owners whose names are unknown, as may be necessary to render such descriptions conformable to the provisions of this act.

SEC. 92. *Be it further enacted, etc.*, That they shall also estimate and set down in a column, to be prepared for that purpose, in the assessment rolls, opposite to the several sums set down as the valuation of real or personal property, the respective sums in dollars and cents, rejecting the fractions of a cent, to be paid as a tax thereon.

SEC. 93. *Be it further enacted, etc.*, That they shall also add up and set down the aggregate valuations of the real and personal property in the several assessment Districts, as corrected by them.

SEC. 94. *Be it further enacted, etc.*, That the Board of Supervisors of Assessments may, on application, at any meeting of said Board, correct any erroneous assessment which may have been made by any of the Assessors, in either of the assessment Districts of the city of New Orleans, or by the Board of Assessors; *Provided*, That application for such relief be made within the period of thirty days after the assessment rolls shall have been delivered to said Board of Supervisors, in accordance with Section 82 of this act; *Provided also*, proof is made to the satisfaction of said Board of Supervisors by the affidavit of the applicant, or other legal evidence, that the said erroneous assessment did not result from any neglect on the part of the person or persons applying for relief; and *Provided further*, That the person making such application shall not have refused to furnish, under oath or affirmation, the list required of him by an Assessor, in accordance with Section 63 of this act, or have refused or neglected to make and deliver the written statement specified in Section 70 of this act.

SEC. 95. *Be it further enacted, etc.*, That the affidavit specified in Section 94 of this Act, shall be made before the Board of Supervisors, or one of said Board, either of whom is hereby authorized to administer an oath for that purpose; and the Board of Supervisors shall cause all such affidavits to be filed in the office of the Comptroller of the city; and further, they shall make notes of said affidavits upon the assessment rolls, opposite the names of the persons making the same.

SEC. 96. *Be it further enacted, etc.*, That after said assessment rolls shall have been examined, equalized and corrected, as aforesaid, the Supervisor of Assessments, or a majority of them, shall issue the same, and shall attach to each roll a certificate, certifying that they have duly examined, equalized and corrected said roll, which said certificate shall also be signed by them; and further, the assessment rolls shall show upon their face all changes made by the Board of Supervisors of Assessments in the valuation of property entered therein by the Assessors, or either of them.

SEC. 97. *Be it further enacted, etc.*, That the rolls, thus certified, shall, on or before the first Monday of December in every year, be delivered by the Board of Supervisors of Assessments to the Comptroller of the city of New Orleans.

SEC. 98. *Be it further enacted, etc.*, That if any Supervisor of Assessments shall wilfully refuse or neglect to perform any of the duties required of them by this Act, he shall forfeit to the city of New Orleans the sum of $1,000, to be recovered before any Court having jurisdiction of the same.

SEC. 99. *Be it further enacted, etc.*, That if any Supervisor of Assessments shall neglect, or, from any cause, omit to perform his duties, the other Supervisors, or either of them, shall certify to the Common Council the name of such delinquent Supervisor, stating therein the cause of such omission.

SEC. 100. *Be it further enacted, etc.*, That whenever a vacancy shall occur in the office of Supervisor of Assessment by death, removal, resignation or otherwise, the Common Council shall fill the same by election, *viva voce*, in joint meeting.

SEC. 101. *Be it further enacted, etc.*, That the Chairmen of the Finance Committees of the Common Council shall receive, in full compensation for all their services rendered under this act, the sum of $200 per month, and no more.

SEC. 102. *Be it further enacted, etc.*, That the city of New Orleans shall have power to levy taxes, commonly known as licenses, upon trades, professions, callings, and other business carried on, and upon carriages, hacks, drays, carts, and other vehicles, used in said city; and said taxes, commonly known as licenses, laid as aforesaid, shall not be construed to be a tax on property, within the meaning of sections 36, 38 and 42, of this act.

SEC. 103. *Be it further enacted, etc.*, That all taxes, commonly known as licenses, laid by the Common Council, on professions, callings, and other business, and on carriages, hacks, drays, and other vehicles, used in the city of New Orleans, shall be payable at the office of the City Treasurer, from the 1st to the 31st of January inclusive, of each year. And if any tax, commonly known as a license, laid as aforesaid, shall not have been paid by the person liable therefor, on or before the 31st day of January, in each and every year, the city of New Orleans, upon affidavit made by any officer of said city, or by any citizen of said city, that said tax, commonly known as a license, has not been paid by the person liable therefor, shall have a lien, in the nature of a lessor's privilege, upon the personal property of the said person so in default, and, on application made, a writ of provisional seizure shall issue out of any court of competent jurisdiction, in favor of said city and against said property; and in case judgment is rendered in favor of said city, said property, so provisionally seized, shall be sold in satisfaction of said tax.

SEC. 104. *Be it further enacted, etc.*, That if any tax, commonly known as a license, laid as aforesaid, shall not have been paid by the person liable therefor, on or before the 31st day of January in each and every year, any Court of competent jurisdiction shall, upon application and affidavit made by any officer of the city of New Orleans, or by any citizen of said city, that said tax, commonly known as a license, has not been paid by the person liable therefor, issue a writ of injunction in favor of said city, enjoining said person in default, from all further pursuit or practice of the profession, calling, or other business, pursued or practiced by him, and upon which said tax is laid, until such time as said tax shall have been fully paid and satisfied. And further, the remedy given said city in this section for the collection of said tax, shall be cumulative of the remedy given said city for the collection of the same by section 103 of this act; and said city shall have the right to make use of either, or of both of said remedies, at its discretion.

SEC. 105. *Be it further enacted, etc.*, That each and every license shall expire on the 31st day of December in the year in which it was obtained.

SEC. 106. *Be it further enacted, etc.*, That all city taxes, except licenses and levee dues, shall be payable only in the office of the City Treasurer, from the first day of March to the first day of May, inclusive, of each year; and said Treasurer shall, by notice given in the official journal for fifteen days prior to said first day of March, notify the tax-payers to appear at his office, for the payment of their taxes. To each and every bill for city taxes, except licenses and levee dues, unpaid on the 31st day of March in each and every year, shall be added one per cent. of said bill for each and every month that the same shall remain unpaid, counting from the first day of March of each and every year.

SEC. 107. *Be it further enacted, etc.*, That on the second Monday of May of each year, the Treasurer shall put in suit in a Court or Courts of competent jurisdiction, all unpaid bills for taxes levied upon property assessed in their several districts, and all bills for taxes levied upon property shall contain a description of said property as set forth in the assessment rolls.

It shall be the duty of the Justices of the Peace and the Clerks of the Courts in which such suits may be brought, by an advertisement in the official journal of the city, to cite all said delinquent tax-payers to appear, within fifteen days from the date of the first insertion of said advertisement, before the respective Courts in which said bills are put in suit, and answer to the demand contained in said tax bill. No petition shall be necessary, but the tax bill shall be considered as a petition, and the said advertisement shall be considered as a citation, and no other service of citation shall be necessary. Said advertisement shall contain the names of all defaulting tax payers, and the amount claimed from each; but where the property assessed is assessed as belonging to a person whose name is unknown, said advertisement shall contain a description of said property, as set forth in the assessment rolls, together with the amount claimed as a tax upon said property, and such advertisement, containing such description, shall be considered as a citation to the person owning said property, and no other service of citation to be necessary. Each defaulting tax payer shall pay twenty-five cents for the cost of the citation by advertisement, together with such other subsequent cost as may accrue in the suit. As soon as the delay for answering, expressed in said advertisement, shall have expired, then the further proceeding in said suit shall be conducted according to law.

And further, it shall be the duty of said Treasurer to hand over to the Assistant City Attorney, all bills for fines, dues or licenses, designated and intended by Sections 103, 104 and 105, whenever the same shall accrue or be exigible by the provisions of this act, and the said Assistant Attorney shall forthwith institute proceedings in Courts of competent jurisdiction in the several Districts where said dues, licenses, fines or penalties shall have accrued, for the enforcement of said dues, licenses, fines or penalties, according to the provisions of this act; and the said Assistant Attorney shall receive as compensation for such services in all cases, ten per cent. on such dues, licenses, fines or penalties, to be paid by the person or persons in default.

SEC. 108. *Be it further enacted, etc.*, That each and every violation of this act, or of any ordinance or resolution of the Common Council of the city of New Orleans, which shall subject the person so violating the same, to a fine or penalty, shall be reported by any officer of said city, or by any resident of said city, to the Comptroller of said city; and said Comptroller shall make out a bill for said fine or penalty, and shall note the same in a book kept for that purpose; and shall deliver said bills to the Treasurer; and the same shall be charged to said Treasurer on the books of the Comptroller, as cash received by said Treasurer, to be accounted for by him. Said Treasurer shall deliver said bills to the Assistant City Attorney, and take said Attorney's receipt therefor. And the Assistant City Attorney shall not bring suit for any fine or penalty incurred by any person or persons, as aforesaid, except upon a bill therefor, delivered to him by said Treasurer.

SEC. 109. *Be it further enacted, etc.*, That the Assistant City Attorney shall balance his accounts with the Treasurer of the City, and pay over to said Treasurer all moneys collected by him for and on account of said city, on each and every Saturday of each and every week; and said accounts so balanced as aforesaid, shall be signed by the Attorney making the same, and sworn to before said Treasurer, who is hereby authorized to administer an oath for that purpose.

SEC. 110. *Be it further enacted, etc.*, That taxes assessed under and by virtue of this act, on the property, real or personal, of any person or corporation, are hereby declared to be a lien and privilege upon the said property, including slaves, of such persons or corporations, to date from the first day of March, of the year for which they may be assessed, any alienation thereof or incumbrance thereon, notwithstanding; and said lien or privilege shall exist, in favor of the city of New Orleans, for the respective amount of taxes assessed, until the same shall be fully paid; and the same shall be paid in preference to all mortgages and incumbrances, other than taxes due the State.

SEC. 111. *Be it further enacted, etc.*, That all property, real and personal, within the city of New Orleans, shall be subject to be seized and sold in satisfaction of any judgment which may be rendered in favor of said city for taxes assessed thereupon: *Provided*, That when taxes are due and payable on more than one tract, square or lot of ground, or on more than one part of a tract, square or lot of ground, owned by and assessed in the name of one person, or owned by and assessed in the name of several persons holding the same in common, only so many of said tracts, squares, or lots, or parts of tracts, squares or lots, shall be seized and sold as shall be sufficient to satisfy, together with all costs, the taxes due and payable on all of said tracts, squares or lots, or parts of tracts, squares or lots: *Provided further*, That where property shall be seized and sold in satisfaction of any judgment which may be rendered in favor of the city for taxes, as aforesaid, all moneys, the proceeds of said sale, over and above the amount of said taxes and costs, shall be paid by the officer making the same, into the City Treasury, said officer taking the Comptroller's receipt, countersigned by the Treasurer, therefor; and said Comptroller and said Treasurer shall enter in the books kept by them said moneys so paid into the City Treasury, to the credit of the person or persons in whose name or names the property so sold stood assessed upon the Assessment rolls at the time of said seizure and sale: *and Provided further*, That when property assessed as belonging to a person or persons unknown, is seized and sold as aforesaid, said Comptroller and said Treasurer shall enter in the books kept by them, said moneys so paid into the City Treasury as aforesaid, to the credit of said property so seized and sold, giving, in all cases, a description of said property as entered upon the Assessment rolls.

The Treasurer shall deposit in bank, and account for, all moneys so paid into the City Treasury, as the proceeds of any sale or sales of property made as aforesaid, over and above the taxes due thereon, with costs, in the same manner as he is required by this act to deposit and account for the ordinary revenues of the city, and said moneys shall be held by the city subject to the order of the person or persons claiming the same, on producing proof satisfactory to the Mayor that said claimant was at the time of such seizure and sale the owner of said property.

SEC. 112. *Be it further enacted, etc.*, That where property is assessed as belonging to non-residents, or to persons whose names are unknown, a publication for four times, once in each week, for four consecutive weeks, in the official journal of the city of New Orleans, of any judgment rendered in favor of said city for taxes assessed upon said property, together with a description of the property seized, as entered in the Assessment rolls, shall be notice of seizure to the person owning said property, assessed as aforesaid, and no other notice shall be required.

SEC. 113. *Be it further enacted, etc.*, That the Common Council of the city of New Orleans shall employ one or more persons to make: 1st. A general plan of said city, giving the direction of all the streets within the same, together with their angles; also, the precise dimensions of each and every square calculated in degrees, minutes and seconds. 2d. A book of plans, which shall minutely describe every tract, square and lot of ground within the incorporated limits of said city; together with a proper general index to the same.

SEC. 114. *Be it further enacted, etc.*, That after said book of plans shall have been completed, it shall be the duty of the Surveyor of said city to cause to be transcribed daily, from the registry of conveyances in said city, into said book, all changes of ownership, which may take place, of real property, other than slaves, situate in said city; together with all divisions and subdivisions of said real property, either by private or judicial sale, or otherwise.

SEC. 115. *Be it further enacted, etc.*, That each and every person owning a tract, square or lot of ground, situate in the city of New Orleans, and who shall divide or subdivide the same, for the purpose of making sale of the whole, or of any part thereof shall, before making said sale, deposit in the office of the Surveyor of said city, a true plan of said division or subdivision; and each and every person who shall fail or neglect so to do, shall, for each said failure or neglect, forfeit and pay the sum of $100 to said city, to be recovered before any Court of competent jurisdiction.

SEC. 116. *Be it further enacted, etc.*, That after said general plan, and said book of plans, of the city of New Orleans, shall have been completed by the persons employed to make the same, said general plan and book of plans, shall be at all times subject to the inspection and use of the Assessors and Supervisors of Assessments of said city.

SEC. 117. *Be it further enacted, etc.*, That the Common Council shall, annually, in the month of January, pass an ordinance, to raise by a special tax upon all property, real or personal, in New Orleans a sum sufficient to pay the annual interest on the bonds issued by the city, for subscriptions to the stocks of the New Orleans, Opelousas and Great Western Railroad Company, the New Orleans, Jackson and Great Northern Railroad Company, and the Pontchartrain Railroad Company; specifying the rate of said tax, which shall be collected at the same time, and in the same manner as the Consolidated Loan Tax of said city; and all ordinances, resolutions, or other acts, passed by said Common Council after the first day of January in each year, except an ordinance to impose said Consolidated Loan Tax, and the ordinance provided for by this section, shall be null and void, unless the ordinance provided for by this section shall have been previously passed; *Provided*, That when either of the Railroad Companies herein named, shall make payment of dividends of six per cent. per annum, on the stock of said Company held by the city, no levy of a tax for the payment of the interest on the bonds issued to said Company shall be made, but said dividends shall be applied by the city to the payment of said interest; *and Provided further*, That whenever said dividends shall amount to more than six per cent. per annum, the excess, after payment of interest, shall be applied to the purchase of the city bonds issued to the Company making the same; it being understood that when dividends for less than six per cent. per annum are received on the stock of said Company, held by the city, a tax for interest shall be levied for the difference only between the amount of said annual dividends and the amount of the annual interest on the bonds issued to said Company.

SEC. 118. *Be it further enacted, etc.*, That the Common Council shall elect, in joint session, *viva voce*, one of the banks of the city of New Orleans as Fiscal Agent, to act as such during the pleasure of the Common Council, or until said agent resigns, for the following purposes, viz:

To receive from the City Treasurer daily, on deposit, all moneys collected by said Treasurer, on account of the Consolidated Loan Tax, and taxes for the payment of interest on bonds issued by Railroad Companies in which the city is a stockholder, and to keep separate accounts of the same, each under its proper head.

To pay, when due, without expense to the city, all interest coupons on bonds of the Consolidated Debt of the city of New Orleans, and all interest coupons, on bonds issued to Railroad Companies or any other interest coupons, if such there be, which the city of New Orleans is bound by law to pay; whether the same be payable in said city or elsewhere. Said Fiscal Agent shall also pay, when in possession of city funds, any bonds purchased before maturity by resolution of the Common Council under existing laws: *Provided*, every bond so purchased shall have endorsed thereon, by the Comptroller of the city, the amount to be paid for the same, and the date of the resolution of the Common Council authorizing the purchase. In the event of interest coupons falling due previously to the collection and deposit of the taxes imposed for the payment of said coupons, it shall be, nevertheless, obligatory on the Fiscal Agent hereby created to pay said coupons on presentation; and any amount thus advanced, shall be reimbursed to said agent out of the first taxes collected of the taxes imposed for the payment of said coupons.

To report monthly, under their proper heads, as above provided, to the Common Council, the amount deposited by the city Treasurer during the month ending at the date of the report, the amount of interest coupons and bonds paid, with a description of the same, and the balance of cash remaining on hand. Said report shall be spread upon the minutes, and published in the official journal of the Common Council as part of their proceedings.

To deliver to the Comptroller of the city, on demand, any bonds or interest coupons which may have been paid under the provisions of this act: *Provided*, said bonds, or interest coupons, shall be cancelled by the Fiscal Agent before their surrender, in the presence of the Comptroller, who shall receipt for the same.

No portion of the deposits, made as above provided, shall be withdrawn from said Fiscal Agent on the check of any person or persons whatever, except under a resolution of the Common Council to remove said deposits to another bank, elected Fiscal Agent of the city, under the provisions of this act; in which case, a check for the funds to be removed shall be signed by the Mayor, Comptroller and Treasurer, and shall be accompanied by a certified copy of said resolution. The Bank elected as the Fiscal Agent of the city, as above provided, shall notify the Mayor of the city of its acceptance of said agency within five days from and after said election; otherwise, said election shall be null and void, and the Common Council shall, at its next meeting thereafter, proceed to a new election of Fiscal Agent, as provided for by this fact.

SEC. 119. *Be it further enacted, etc.*, That whenever one-fourth of the owners of real property, fronting upon any unpaved or unbanquetted street in the city of New Orleans, shall, by petition, signed by the petitioner, or petitioners, and addressed to the Common Council of said city, ask for the paving or for the banquetting of said street, or for any portion thereof, setting forth the character and quality of said pavement, or of said banquetting, said Common Council shall cause said petition to be published, in French and English, in the official journal of said city, for and during eight weeks, once in each week; and if, at the expiration of said publication so made of said petition, a majority of the owners of real property fronting on said street, or on said portion thereof, shall not, by memorial signed by the memorialist or memorialists, and addressed to said Common Council, object to the same, said Common Council shall, by resolution or otherwise, order said paving or said banquetting, so petitioned for, to be made, in accordance with section 30 of this act; and the whole cost of said pavement, or of said banquettes, so made as aforesaid, shall be borne by the owner or owners of real property fronting on said pavement, or on said banquettes, in equal proportion, according to the running front foot. *Provided*, that no petition for new paving or new banquetting shall be presented to the Common Council during the months of July, August or September.

SEC. 120. *Be it further enacted, etc.*, That whenever any owner or owners of property, fronting upon any paved or banquetted street in the city of New Orleans, shall, by petition, signed by the petitioner or petitioners, and addressed to the Common Council of said city, ask for a new paving or a new banquetting of said street, or any portion thereof, of a character different from the then existing pavement or banquettes of said street, or of said portion thereof, and setting forth in said petition the character and quality of said new pavement, or of said new banquetting, the Common Council shall cause said petition to be published in French and English, in the official journal of said city, for and during eight weeks, once in each week; and if, at the expiration of said publication so made, of said petition, a majority of the owners of real property fronting on said street, or on said portion thereof, shall not by petition or otherwise, signed by the petitioner or petitioners, and addressed to said Common Council, object to the same, said Common Council shall, by resolution or otherwise, order said new pavement, or said new banquetting, so petitioned for, to be made, in accordance with section 30 of this act; and the whole cost of said new pavement, or of said new banquetting, so made as aforesaid, shall be borne by the owners of said real property fronting on said new pavement, or on said new banquettes, in equal proportion according to the running front foot. *Provided*, that no petition for new paving or new banquetting shall be presented to the Common Council during the months of July, August or September.

SEC. 121. *Be it further enacted, etc.* That whenever any owner or owners of real property situate in the city of New Orleans, shall by petition, signed by the petitioner, or petitioners, and addressed to the Common Council of said city, ask for the opening, widening, or straightening of a street or streets through their property and through other real property adjacent thereto, setting forth in said petition the length, width and direction of said street, or streets, together with a description of said other adjacent real property, and the names of the owners thereof, said Common Council shall, if it deem the same to be for the public benefit, cause said petition to be published in French and English, in the official journal of said city, for and during eight weeks, once in each week; and, if, at the expiration of said publication so made of said petition, a majority of the owners of said other adjacent real property, shall not, by petition, signed by the petitioner or petitioners, and addressed to said Common Council, object to the same, said Common Council shall, by resolution or otherwise, order said street, or streets, so petitioned for, to be opened, widened or straightened, under and in accordance with existing laws; and the whole cost of said opening, widening or straightening of said street or streets, so made as aforesaid, shall be borne by the owners of the property affected by the same. *Provided*, that no petition for opening, widening or straightening streets shall be presented to the Common Council during the month of July, August or September.

SEC. 122. *Be it further enacted, etc.* That all costs of publication of petitions, as required by Sections 120, 121 and 122 of this act, shall be paid by the signers of the same; and the majority of owners, within the meaning of Sections 120 and 121 of this act, shall be construed to be the owner or owners of a majority of running feet of real property fronting on the street or portion of street, to be paved, banquetted, or new paved, or new banquetted, in accordance with said Sections 120 and 121 of this act; and further, the majority of owners within the meaning of Section 122 of this act, shall be construed to be owner or owners, of a majority in value of the property to be affected by the opening, widening, or straightening of a street, or streets, in accordance with said Section 122 of this act.

SEC. 123. *Be it further enacted, etc.*, That all paved and unpaved streets and unpaved banquettes, in the city of New Orleans, shall be kept in repair by said city; and all paved banquettes in said city shall be kept in repair by the owners of real property fronting thereon.

SEC. 124. *Be it further enacted, etc.*, That the Common Council shall once in every twelve months, before fixing and deciding upon the amount of taxes to be assessed for the ensuing year, cause to be made out a detailed estimate, exhibiting the various items of liability and expenditure, including the requisite amount for contingent expenses, during said year; and shall cause the same to be published, for at least ten days, in the official journal of the city; and such rate of taxation, not exceeding one dollar and fifty cents on one hundred dollars of valuation, shall thereafter be fixed and assessed as, together with other revenues of the city, may be necessary to meet said estimated liabilities and expenditures. The adoption of said detailed estimate shall be considered as the appropriation of the amount therein stated; and no money shall be drawn from the City Treasury, except the same shall have been previously appropriated for the purpose for which it was drawn.

SEC. 125. *Be it further enacted, etc.*, That the Common Council shall organize the departments of Comptroller, Treasurer, Surveyor, Street Commissioner and City Attorney, regulate the number of clerks and other officers to be employed by each department, and fix the salaries of such clerks and officers; said clerks and officers shall be appointed by said Comptroller, Treasurer, Surveyor, Street Commissioner and City Attorney, respectively, by and with the advice and consent of the Board of Aldermen; but said clerks and officers may be discharged by said Comptroller, Treasurer, Surveyor, Street Commissioner, or City Attorney, respectively at pleasure; and in case of the discharge of any clerk or officer by said Comptroller, Treasurer, Surveyor, Street Commissioner, or City Attorney, the fact of said discharge shall be communicated to the Board of Aldermen at its first meeting thereafter, together with the cause thereof.

SEC. 126. *Be it further enacted, etc.*, That the Common Council shall fix the compensation of the services of every officer of the city or of the State, whose said services are, by law, to be paid by the city of New Orleans.

SEC. 127. *Be it further enacted, etc.*, That it shall not be lawful for the Common Council to increase the salary or compensation of any officer, during the term for which said officer has been elected; nor permit the compensation of any salaried officer to be increased by allowing him any fees for the performance of any duty imposed on him by this act, or by said Common Council.

SEC. 128. *Be it further enacted, etc.*, That in addition to the power of removal by way of impeachment, the Common Council shall have power to remove, at any time, from office, any officer of the corporation, elected by said Council, by resolution declaratory of its want of confidence in said officer: *Provided*, That two-thirds of the members elected to each Board of said Council shall vote in favor of said resolution.

SEC. 129. *Be it further enacted, etc.*, That if at any time the election of Mayor, or of one or more of the Aldermen, Assistant Aldermen, or other public officer of the city of New Orleans shall be annulled or set aside for any cause whatever, the incumbent of the office shall nevertheless continue to fulfil its duties until a successor shall have been duly elected or appointed. and qualified as required by law.

SEC. 130. *Be it further enacted, etc.*, That the right of any Mayor, Recorder, or other officer of the city of New Orleans, to fill the office held by him, may be tested at any time, by any citizen by a writ of *quo warranto*, which shall be tried as summarily as possible, both in the inferior and appellate courts.

SEC. 131. *Be it further enacted, etc.*, That in all judicial proceedings where, by law, bond and security is required from litigants, the city of New Orleans shall be dispensed from furnishing bond or security.

SEC. 132. *Be it further enacted, etc.*, That the Common Council of New Orleans shall have power to require bond and security from all persons holding any office of trust or emolument in the city administration, for such sum as it may deem proper.

SEC. 133. *Be it further enacted, etc.*, That all laws and parts of laws contrary to the provisions of this act, are hereby repealed.

SEC. 134. *Be it further enacted, etc.*, That this act shall be in full force and effect immediately after the passage thereof.

THE COMMON COUNCIL.

BOARD OF ALDERMEN.

TUESDAY, April 15th, 1856.

The Board met this day pursuant to adjournment.

Members present—Hon. J. J. Lugenbuhl, President; Messrs. Bailey, Durell, Dupre and Price—5.

On motion, the Board took a recess of ten minutes.

At the expiration of said recess, the roll was called.

The following members answered to their names: Messrs. J. J. Lugenbuhl, Bailey, Culbertson, Durell, Dupre and Price—6.

There being no quorum, on motion the Board adjourned.

CHAS. CLAIBORNE, Secretary.

BOARD OF ASSISTANT ALDERMEN.

TUESDAY, April 15, 1856.

The Board met this day pursuant to adjournment.

Members present: Hon. Gerard Stith, President pro tem.; Messrs. Bartlette, Benit, Fabre, Guyol, Kelly, Landry, Thayer, Violett and Wiltz—10.

No quorum.

Mr. Benit moved for a recess of fifteen minutes—lost.

Mr. Fabre moved to adjourn—lost. The Chair voting against.

Mr. Benit again moved for a recess—lost.

Mr. Fabre moved to adjourn—carried by the following vote:

Yeas—Messrs. Fabre, Kelly, Landry, Thayer, Violett and Stith—6.

Nays—Messrs. Banister, Bartlette, Benit, Guyol and Wiltz—5.

The Board then adjourned.

JAMES A. HOPKINS, Secretary.

THURSDAY, April 17th, 1856.

The Board met on a convocation of the Mayor.

Members present: Hon. Gerard Stith, President pro. tem.; Messrs. Banister, Bartlette, Chiapella, Guyol, Howell, Kelly, Landry, Long and Thayer—10.

No quorum.

Mr. Thayer moved to adjourn—lost.

Yeas—Messrs. Kelly, Landry, Long and Thayer—4.

Nays—Messrs. Banister, Bartlette, Chiapella, Guyol and Howell—5.

On motion, the Board took a recess of fifteen minutes.

Roll was again called; Mr. Stith in the Chair.

Members present: Messrs. E. L. Tracy, Banister, Bartlette, Bridge, Chiapella, Guyol, Howell, Long, Rusha and Thayer—11.

No quorum.

Mr. Guyol moved that Mr. Fabre be excused on account of sickness—carried unanimously.

Mr. Bartlette moved for a recess of ten minutes—carried.

Roll again called; Mr Stith in the Chair.

Members present: Messrs. E. L. Tracy, Banister, Bartlette, Bridge, Chiapella, Guyol, Howell, Long, Rusha, Thayer and Violett—12.

Mr. Thayer moved to adjourn—lost.

Yeas—Messrs. Tracy and Thayer—2.

Nays—Messrs. Banister, Bartlette, Bridge, Chiapella, Guyol, Howell, Long, Rusha and Violett—9.

Mr. Long moved for a recess of fifteen minutes—carried.

The roll was again called; Mr. Stith in the Chair.

Members present: Messrs. Tracy, Banister, Bartlette, Bridge, Chiapella, Guyol, Howell, Long, Rusha and Violett—11.

Mr. Tracy moved that the Sergeant-at-Arms be sent after the absent members—carried.

Mr. Long moved to adjourn—lost.

Letters of resignations from Messrs. E. Bouny and E. A. Rawlins, members of this Board, were read and accepted.

Mr. Bartlette offered the following resolution, which was read:

Resolved, That it is the opinion of this Board, that a majority of its actual members constitutes a quorum under the provisions of the charter.

The yeas and nays being called for on the adoption of the foregoing resolution, resulted as follows:

Yeas—Messrs. Banister, Bartlette, Bridge, Guyol, Howell, Rusha and Violett—7.

Nays—Messrs. Tracy, Chiapella, Eager and Long—4.

The Chair decided the resolution lost, inasmuch as it was illegal.

On motion, the Board took a recess of fifteen minutes.

The roll was again called; Mr. Stith in the Chair.

Members present: Messrs. Tracy, Banister, Bartlette, Bridge, Chiapella, Eager, Guyol, Rusha, Thayer and Violett—11.

No quorum.

On motion, the Board adjourned.

JAMES A. HOPKINS, Sec'y.

HAS surrendered himself on the 31st March last, the mulatto man HOWARD; is 5 feet 4 1-2 inches high; has straight hair; is about 27 years old. Says he belongs to Mr. James Duncan, living at Covington, parish of St. Tammany, State of Louisiana.
The owner is requested to call and claim said slave according to law.
E. PLANCHARD,
a11 7t Keeper of the City Police Jail.

WAS brought to the City Police Jail on the 7th inst., the negro man JOE; is 5 feet 10 1-2 inches high; is about 30 years old. Says he belongs to Mr. Henry Flood, of Vicksburg, Mississippi.
The owner is requested to call and claim said slave according to law.
E. PLANCHARD,
a11 1m Keeper City Police Jail.

WAS brought to the City Police Jail on the 2d instant, the mulatto boy JOHN; is 5 feet 5 inches high; is about 20 years old. Says he belongs to Judge Bragg, living in Mobile, Alabama.
The owner is requested to call and claim said slave according to law.
E. PLANCHARD,
a11 16t Keeper of the City Police Jail.

MAYORALTY OF NEW ORLEANS.

CITY HALL,
City of New Orleans, 27th of March, 1856.

EXTRACT of an ordinance of the General Council of the City of New Orleans, entitled "an ordinance concerning drays, carts, etc., approved 5th June, 1843."

4th. *Be it further ordained*, That from and after the passage of this ordinance, it shall be lawful for draymen and cartmen to demand and receive the following rates for all produce, merchandize, and other objects loaded, transported and unloaded within the limits of the city: For every load or trip—

Not exceeding in distance five squares					$0 30 cts
Do	do	do	12	do	0 40 cts.
Do	do	do	16	do	0 60 cts.
Do	do	do	20	do	0 80 cts.
Exceeding		do	24	do	1 00 cts

Any drayman or cartman charging more than the above rates shall be liable to a fine of $10, recoverable from such drayman or cartman, or owner of the dray or cart.

Art. 4. A dater de l'adoption de cette ordonnance, il sera permis aux conducteurs de drays et de charrettes de demander et recevoir les prix suivans pour le chargement et le dechargement de tous produits, marchandises et autres objets dans les limites de la ville.

Pour tout voyage a une distance n'excedant pas six ilets..................30 cents.
De 6 ilets et n'excedant pas 12 ilets..........40 cents.
De 12 ilets et n'excedant pas 18 ilets..........60 cents.
De 18 ilets et n'excedant pas 24 ilets..........80 cents.
De 24 ilets et au-dessus..........1 piastre.

Tout conducteur de dray ou de charrette qui demandera plus que les prix ci-dessus sera passible d'une amende de $10 recouvrable dudit conducteur de dray ou de charrette ou du proprietaire du dit dray ou de la dite charrette.

[Signed] FRED BUISSON, President.
Approved 5th of June, 1843.
[Signed] WM. FREERET, Mayor.
A true extract. G. W. Lewis, Sec'y.
m29 30t

STATE OF LOUISIANA, CITY NEW ORLEANS.

Parish of Orleans, Fifth District Court of New Orleans.

THE following named delinquent tax-payers for taxes on real estate and slaves due the city of New Orleans for the years 1853 and 1854, are hereby cited to appear before the Fifth District Court of New Orleans within fifteen days from the date of the first publication of this citation in the official journal of said city, to answer the demand of the city of New Orleans for the amount placed opposite their respective names, together with interest thereon, at the rate of eight per centum per annum from the 1st Monday of May, 1854 and 1855, until paid and five per centum commissions on the same.

Witness, the Hon. D. Augustin, Judge of our said Court, this eleventh day of April, A. D. 1856.
W. A. NOTT, Clerk.
New Orleans, 11th April, 1856.

B.			
Bertrand, Eugenie	$115 60	Bullitt, Cuthbert	$344 10
Buisson, Frederick	34 21	Buchanan, Judge	149 60
Bernard, L.	147 60		
C.			
Cronan, Denis	773 48		
D.			
Davis, F. A.	81 61	Davern, James	435 92
G.			
Guillotte, J. A.	467 06		
H.			
Hullin, es't of J. B.	1,012 70	Hopkins, Jas. A.	114 50
Hullin, es'tof J. B.	766 70	Hurtubise, Mrs.	163 70
L.			
Lobatt, D. C.	342 18	Lugenbuhl, Geo.	150 28
Lyon, Jos. H.	172 90	Larose, Widow J.	193 40
Larose, J.	124 27	Lyon, Jos. H.	230 90
M.			
Marigny Bernard (Bart M. Shiff.)	115 60	Monaghan, Mrs.	91 39
		Marigny, B.	491 30
O.			
O'Brien, Jos.	70 10		
S.			
Sullivan, Michael	116 80		
Y.			
Youennes, John	163 84	Youennes, John	212 48

a11 15t

COMPTROLLER'S OFFICE,
City of New Orleans, May 1, 1855.

Resolved, That the Comptroller be, and he is hereby authorized and required to give notice, by a standing advertisement in the official journal, that in accordance with the ninth section of ordinance No. 1442, approved March 30, 1855, the Council will not pay any bill against the City unless contracted under authority of an order from the Comptroller, in accordance with the ordinance referred to.

[Signed] E. L. TRACY, President Board of Assistant Aldermen.
[Signed] L. H. PLACE, President Board of Aldermen.
Approved April 28, 1855.
[Signed] JOHN L. LEWIS, Mayor.

The attention of the officers of the city and of the public is respectfully called to the foregoing resolution.
O. DE BUYS, Comptroller City of New Orleans.
my16 tf

First District Pound.

WAS brought to the First District Pound on Dryades street, between Julia and Girod streets, as estrays—
One she Goat, with white face and body, the neck and jaws black, black spots and wattles.
One white she Goat.
Which, if not claimed within ten days, and the expenses thereon paid, will be sold at public auction, at said pound, on SATURDAY, the 26th instant, at 10 o'clock A. M.
AUG. S. PHELPS, Street Commissioner.
New Orleans, April 15, 1856. a17 21 25

IL a ete conduit au depot des epaves du Premier District, rue Dryades, entre les rues Julia et Girod, comme epaves—
Une Chevre ayant la face et le corps blancs, les machoires et le cou noirs, des taches noires et des glandes.
Une Chevre blanche.
Si les dits animaux ne sont pas reclames dans dix jours, et les depenses payees, ils seront vendus a l'enchere publique au dit depot, le SAMEDI 26 du courant, a 10 heures A. M.
AUG. S. PHELPS, Commissaire des Rues.
N'lle-Orleans le 15 avril 1856. a17 21 25

Fourth District Pound.

WAS brought to the Fourth District Pound on Jackson street, between Constance and Laurel streets, as estray—
One roan study Pony, long mane and tail, branded on the left hip with figures "33."
Which, if not claimed within ten days and the expenses thereon paid, will be sold at public auction at said pound, on FRIDAY, the 25th instant, at 10 o'clock, A. M.
AUG. S. PHELPS, Street Commissioner.
New Orleans, April 14, 1856. a16 21 25

IL a ete conduit au depot des epaves du Quatrieme District, rue Jackson, entre les rues Constance et Laurel, comme epave—
Un petit Etalon rouan, ayant la crinlere et la queue longues, etampe du chiffre "33" sur la hanche gauche.
Si le dit animal n'est pas reclame dans dix jours, et les depenses payees, il sera vendu, a l'enchere publique, le VENDREDI 25 du courant a 10 heures A. M.
AUG. S. PHELPS, Commissaire des Rues.
N'lle-Orleans le 14 avril 1856. a16 21 25

WAS brought to the City Police Jail, on the 9th inst., the light griff boy ARCHER LOUIS, alias Cyrus; is 5 feet 8 1-2 inches high; is about 22 years old; has a mark on the breast. Says he belongs to a Mr. P. Norton, and afterwards again, to Mr. Legine de Blanc, a sugar planter of St. James Parish, State of Louisiana.
The owner is requested to call and claim said slave according to law.
E. PLANCHARD,
a16 16t Keeper of the City Police Jail.

WAS brought to the City Police Jail on the 7th inst., the light mulatto boy (who might pass himself for a white man) named OSCAR G. HIGGINS—who says he is free by birth; was born and raised in Jefferson County, Mississippi.
Higgins is 5 feet 9 1-2 inches high; is about 25 years old.
The owners, guardians, or parents of said Higgins, are requested to call and claim said boy according to law.
E. PLANCHARD,
a11 1m Keeper of the City Police Jail.

L. M. TANEY, WHOLESALE DEALER IN Foreign and Domestic Malt Liquors, No. 30 Gravier street New Orleans, keeps constantly on hand, in good shipping order, New York and Philadelphia Ale, Porter and Champagne Cider, by the barrel or hogshead, or in bottles, packed in boxes or casks, to suit purchasers. Also imports Scotch Ale and London Porter.
Prompt and particular attention paid to all orders received. fe7 1y

LAND WARRANTS.—HIGHEST MARKET RATES paid for Land Warrants. Also, all kinds of Uncurrent Bank Notes, Coin, Bullion and Exchange, purchased by
H. E. MERRELL & CO.,
n3 d&W1y No. 29 Camp street, corner of Common.

READ! READ!!—BILLIARD TABLE AND BOX Manufactory, Oyster Shell Lime Sifted for Sugar Makers and Builders. H. ANTOGNINI, Manufacturer of BILLIARD TABLES and BUILDER, Eagle Mills, 12 and 14 Canal street, near the Levee. BOXES for packages of any size made to order. Superior fresh LIME, in good barrels, for whitewashing, sugar making and building, always on hand. DRESSED PINE FLOORINGS and CEILINGS, SAWINGS, TURNINGS for builders. Stores, houses, etc., put up, repairs of any kind made on the shortest notice by means of machinery.
The public are invited to call and see. d8 1y

FRENCH LANGUAGE and LITERATURE.—LEON LAUGRIN, lately a Lawyer at the Bar of Paris, now Professor of the French Language and French Literature in the University of Louisiana.
French class for gentlemen at 7 o'clock, every evening, at his office, University Buildings, corner of Baronne and Common streets. m31 3m

COAL! COAL!—SPENCER FIELD & CO., DEALERS in Pittsburgh, Anthracite, American, English and Scotch Cannel Coal.
OFFICE—Corner Camp street and Lafayette Square.
n29 1y

RED CEDAR CHESTS—JUST RECEIVED at the Old Auction Mart, 87 Camp street, 130 CEDAR CHESTS, for the preservation of all kinds of valuable clothing. They are perfectly moth-proof, and families wishing to pack away in a small compass, during the summer, their valuable woolen clothing, can do so with perfect safety, by calling at 87 Camp street, and purchase a Cedar Chest there offered for sale. m29 tf

OFFICE OF THE MARYLAND CONSOLIDATED LOTTERIES, Baltimore, Maryland, 28th June, 1855.—CAUTION.—LOTTERY FRAUDS.—The Commissioner of the Maryland State Lotteries has deemed it his duty to caution the public against the numerous swindlers who circulate by mail and otherwise, fraudulent Lottery Schemes, and pretend to be agents for the sale of tickets in Lotteries which are wholly fictitious.
The only legal Lotteries in Maryland are those drawn daily under the superintendence of the Commissioner elected by the people of the State, under the new constitution, to examine and approve the schemes and attend to the drawings.
All the tickets in these Lotteries and all certificates of packages of tickets, have the lithographed signature F. X. BRENAN, General Agent for the Contractor. Office of the Maryland Consolidated Lotteries, Baltimore, Md. All others are fraudulent.
Any information on the subject of Lotteries, the manner in which they are drawn, etc., etc., will be cheerfully given by addressing
c4 1y F. X. BRENAN, Baltimore, Md.